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VIA EFILING AND HAND DELIVERY

June 7, 2007

Mr. Charles Terreni
Chief Clerk/Administrator
Public Service Commission of South Carolina
P.O. Drawer 11649
Columbia, SC 29211

IN RE: Application of Upward Endeavors, LLC d/b/a Two Men and a Truck of
 Greenville
 Docket No. 2007-130-T

Dear Mr. Terreni:

The Office of Regulatory Staff (ORS) has reviewed the tariff revisions submitted by Upward Endeavors in the above captioned matter.

In light of the fact that the above request does not appear to be contrary to the public interest, ORS does not oppose the Commission's consideration or approval of this request. Attached you will please find the report of the ORS audit staff in this matter.

Please accept the original of this letter for filing and return the copy enclosed to me in the envelope provided.

Thank you for your assistance in this matter. If further information is needed, please do not hesitate to let us know.

Sincerely,


Jeffrey M. Nelson

JMN/pjm

Enclosure

cc: John J. Pringle, Esq.

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JAY R. JASHINSKY, CPA
DIRECTOR OF AUDITING

Date: June 07, 2007

To: George Parker, Transportation Department Manager

From: Robin D. Jacobs, Auditor

In Re: Rate Increase Request of Upward Endeavors, LLC dba Two Men and a Truck of Greenville (2007-130-T)

The ORS Audit Staff conducted an impact study in response to the application for tariff increase of Upward Endeavors, LLC dba Two Men and a Truck of Greenville. The company was granted a Class "E" certificate on July 31, 2002 to transport household goods between points and places in South Carolina.

Based on the current tariff and the actual financial results for the year ended 12/31/06, the company had a coverage ratio of 81.03% after staff adjustments on regulated revenue. The request for a tariff increase would result in a coverage ratio of 76.42% and additional revenue of \$45,429.08 for the twelve months studied.